



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

John J. Sollecito, Director
(518) 457-1723

August 30, 1985

John Courtney's Mobil Service, Inc.
931 Clinton Ave. S.
Rochester, NY 14620

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

ROBERT F. MULLIGAN
SUPERVISING TAX HEARING OFFICER

cc: Petitioner's Representative
Thomas M. DiPiazza
111 First Federal Plaza
Rochester, NY 14614
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
John Courtney's Mobil Service, Inc.	:	<u>DEFAULT ORDER</u>
	:	85-H-20
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of Corporation	:	
Franchise Tax under Article 9A of the Tax Law	:	
for the Period 12/31/79 & 12/31/80.	:	

Petitioner(s) John Courtney's Mobil Service, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Period 12/31/79 & 12/31/80. File No. 43594.

A hearing on the petition was scheduled before Arthur Stephen Bray, at the offices of the State Tax Commission, 259 Monroe Avenue, 3rd Floor, Rochester, New York 14604 on Thursday, June 6, 1985 at 2:45 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of John Courtney's Mobil Service, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 30, 1985